



# M E D I A   R E L E A S E

STATE OF TENNESSEE  
DEPARTMENT OF COMMERCE AND INSURANCE

FOR IMMEDIATE RELEASE

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## **APRIL 2006 Disciplinary Action Report**

EDITORS: Tennessee Code Annotated, Section 56-1-302(a)(9) requires the Department of Commerce and Insurance to issue a monthly press release containing a disciplinary report which shall list all disciplinary actions taken by each board during the prior month. Below is a list of actions taken during the month of **APRIL 2006**.

### **Board of Accountancy**

Respondent: Paul Adams, Jr., Kingsport, TN  
Violation: Incompetency and gross negligence in performance of reviews and multiple violations of industry standards, statutes and regulations  
Action: Revocation

Respondent: Steve Barry, Birmingham, AL  
Violation: Failure to comply with professional standards in an audit engagement  
Action: Two year suspension

Respondent: Max Combs, Rutledge, TN  
Violation: Prepared financial statement and utilized the "Accountant" designation without a CPA license  
Action: \$250 Civil Penalty

Respondent: Amy Czerwinski, Hendersonville, TN  
Violation: Performed compilation without a CPA license  
Action: \$250 Civil Penalty

Respondent: Harry Mark Eldridge, Kingston Springs, TN  
Violation: Issued a review report without a firm permit  
Action: \$700 Civil Penalty

Respondent: David England, Dickson, TN  
Violation: Failure to comply with Peer Review requirements  
Action: \$250 Civil Penalty

Respondent: James Goodman, Goodlettsville, TN  
Violation: Use of the term "Accountant" without a CPA license  
Action: \$250 Civil Penalty

Respondent: James Harris, Jonesboro, TN

DAVY CROCKETT TOWER, 5TH FLOOR  
500 JAMES ROBERTSON PARKWAY  
NASHVILLE, TN 37243  
615.741.2241

Violation: Failure to respond to CPE audit  
Action: Additional CPE hours to be completed by December 31, 2006

Respondent: Kraft & Company, Nashville, TN  
Violation: Failure to timely comply with Peer Review requirements  
Action: \$750 Civil Penalty

Respondent: Linda's Accounting Firm, Brownsville, TN  
Violation: Advertising without a firm permit  
Action: \$600 Civil Penalty

Respondent: Peggy Schmidt, Chattanooga, TN  
Violation: Performed compilation without a firm permit  
Action: \$250 Civil Penalty

Respondent: Harry Simpson, Memphis, TN  
Violation: Unlicensed practice and advertising as a CPA  
Action: \$1500 Civil Penalty

Respondent: Tax Force, Memphis, TN  
Violation: Improper use of "Accountant" designation on documents and advertisement  
Action: \$250 Civil Penalty

Respondent: Teed & Associates, Charleston, WV  
Violation: Failure to notice incorrect sum included in audit report  
Action: \$250 Civil Penalty

Respondent: Dennis Wade, Goodlettsville, TN  
Violation: Failure to comply with Peer Review requirements  
Action: \$250 Civil Penalty